
NSAA

National State Auditors Association

State of Delaware
Office of Auditor of Accounts

Opinion Report

July 1, 2002 to June 30, 2003



National State Auditors Association

December 11, 2003

Mr. R. Thomas Wagner, Jr.
Delaware Auditor of Accounts
401 Federal Street
Townsend Building, Suite One
Dover, Delaware 19901

Dear Mr. Wagner:

We have reviewed the system of quality control of the Delaware Office of Auditor of Accounts in effect for the period July 1, 2002, through June 30, 2003. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with government auditing standards. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system, and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external quality control reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for audits conducted in accordance with government auditing standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Delaware Office of the Auditor of Accounts in effect for the period July 1, 2002, through June 30, 2003 has been suitably designed and was complied with during the period to provide reasonable assurance of conforming with government auditing standards.

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